



[OMB Control No. 3090-XXXX; Docket No. 2022-0001; Sequence No. 18]

Information Collection; Federal Audit Clearinghouse

AGENCY: Technology Transformation Services (TTS), General Services Administration (GSA).

ACTION: Notice of request for comments regarding a request for a new OMB clearance.

SUMMARY: Under the provisions of the Paperwork Reduction Act (PRA), the Regulatory Secretariat Division will be submitting to the Office of Management and Budget (OMB) a request to review and approve a new information collection requirement.

DATES: Submit comments on or before **[Insert date 60 days after date of publication in the *Federal Register*]**.

ADDRESSES: Submit comments identified by Information Collection 3090-XXXX; Federal Audit Clearinghouse (FAC) to: <http://www.regulations.gov>. Submit comments via the Federal eRulemaking portal by searching for "Information Collection 3090-XXXX; Federal Audit Clearinghouse". Select the link "Submit a Comment" that corresponds with "Information Collection 3090-XXXX; Federal Audit Clearinghouse". Follow the instructions provided at the "Submit a Comment" screen. Please include your name, company name (if any), and "Information Collection 3090-XXXX; Federal Audit Clearinghouse" on your attached document. If your comment cannot be submitted using <https://www.regulations.gov>, call or email the points of contact in the FOR FURTHER

INFORMATION CONTACT section of this document for alternate instructions.

Instructions: Please submit comments only and cite Information Collection 3090-XXXX; Federal Audit Clearinghouse, in all correspondence related to this collection. Comments received generally will be posted without change to *http://www.regulations.gov*, including any personal and/or business confidential information provided. To confirm receipt of your comment(s), please check *www.regulations.gov*, approximately two-to-three days after submission to verify posting.

FOR FURTHER INFORMATION CONTACT: Mary Katharine Koch, Senior Procurement Analyst, Federal Acquisition Service, GSA, at 202-501-4755.

SUPPLEMENTARY INFORMATION:

A. Purpose

Non-Federal entities (states, local governments, Indian tribes, institutions of higher education, and nonprofit organizations) are required by the Single Audit Act Amendments of 1996 (31 U.S.C. 7501, et. seq.) (Act) and 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," (Uniform Guidance) to have audits conducted of their federal award expenditures, and to file the resulting reporting packages (Single Audit reports) and data collection Form SF-SAC (Form) with the Federal Audit

Clearinghouse. The Form SF-SAC is Appendix X to 2 CFR Part 200.

The Single Audit process is the primary method Federal agencies and pass-through entities use to provide oversight of Federal awards and reduce risk of non-compliance and improper payments. This oversight includes following up on audit findings and questioned costs.

The Office of Management and Budget has historically designated the U.S. Census Bureau (Census) as the FAC, to serve as the government-wide repository of record for Single Audit reports collected under OMB control number 0607-0518. At the direction of OMB, GSA will become the new FAC repository of record, beginning as early as spring 2023 with collection of Single Audit reports with fiscal periods ending in 2023 and later. On approximately October 1, 2023, GSA will also begin data collection of 2016 - 2022 Single Audit reports currently collected by Census. All these collections will be conducted under this PRA clearance application.

Single Audit reports under this clearance will be collected electronically through GSA's new FAC internet collection portal at <https://www.fac.gov/>.

There are few proposed changes to the existing data elements and data collection method in this clearance. Planned changes are intended to make the reporting process easier, improve data integrity, and ensure compliance with

the GREAT Act. All changes listed below are intended to take effect for all audit years collected by GSA, unless specified otherwise.

The proposed changes include:

- end collection of the DUNS number
- upload the majority of data via templates rather than graphical user interface (GUI) in the initial GSA system, subject to creation of a GUI for additional data submission options before expiration of this proposed clearance (collection items are not changing, just the means of collection)
- collect auditee's Unique Entity Identifier (UEI) for audits with fiscal periods ending in 2016-2021 (already approved to be collected for audits with fiscal periods 2022 and future)
- import the auditee name and address directly from SAM.gov (when the auditee's UEI is entered, their auditee name and address will be pulled from SAM.gov into Part I of the Form)
- update terminology, similar to the following, in order to be in compliance with the GREAT Act: *change "award" to "federal award"; "CFDA" to "Assistance Listing"; "sub-award" to "subaward"; "sub-recipient" to "subrecipient"*

- clarify on-screen and/or Form instructions to improve data collection and accuracy, as part of the creation of an updated data collection and dissemination system

B. Annual Reporting Burden

Respondents: *80,000 (40,000 auditees and 40,000 auditors.*

Responses Per Respondent: *1.*

Total Annual Responses: *80,000 (40,000 auditees and 40,000 auditors.*

Hours Per Response: *100 hours for each of the 400 large respondents and 21 hours for each of the 79,600 small respondents.*

Total Burden Hours: *1,711,600.*

C. Public Comments:

Public comments are particularly invited on whether this collection of information is necessary; whether it will have practical utility; whether our estimate of the public burden of this collection of information is accurate, and based on valid assumptions and methodology; ways to enhance the quality, utility, and clarity of the information to be collected; and ways in which we can minimize the burden of the collection of information on those who are to respond, through the use of appropriate technological collection techniques or other forms of information technology.

OBTAINING COPIES OF PROPOSALS: Requesters may obtain a

copy of the information collection documents from the
Regulatory Secretariat Division by calling 202-501-4755 or
emailing *GSARegSec@gsa.gov*. Please cite OMB Control No.
3090-XXXX, Federal Audit Clearinghouse, in all
correspondence.

Beth Anne Killoran,
Deputy Chief Information Officer.

Billing Code: 6820-EP

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